



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

November 29, 2004

The Honorable Robert G. Woodson, Jr.
Chief Judge
County of Charlotte General District Court
P. O. Box 24
Cumberland, VA 23040

The Honorable William Wellons, Judge
Magistrate Supervising Authority
Tenth Judicial District Judicial District
11436 Courthouse Road
Lunenburg, VA 23952

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Charlotte General District Court and the associated magistrates from the Tenth Judicial District Judicial District for the period July 1, 2003 through September 30, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk on November 29, 2004 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

A handwritten signature in black ink, reading "Walter J. Kucharski".

AUDITOR OF PUBLIC ACCOUNTS

WJK:slb

cc: The Honorable Joel C. Cunningham, Judge
Ms. Sabrina H. Powell, Clerk
Mr. Ralph K. Ranson, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia